



TANZA WATER DISTRICT

BUDGET PREPARATION AND MONITORING CONTROL PROCEDURE

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Quality Management System Procedures

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TWD-QP-ACM-002

Rev. no.

Ø

Page 1 of 6

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1.0 OBJECTIVE

The purpose of this procedure is to establish the appropriate process of budget preparation and monitoring that is in accordance with the New Government Accounting System.

2.0 SCOPE

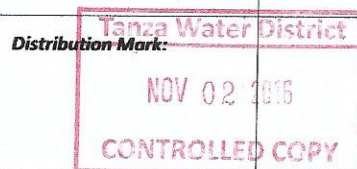
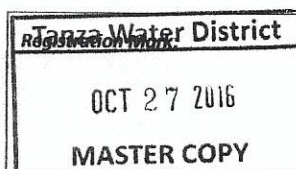
This procedure covers the process of budget preparation process and monitoring of approved budget under the New Government Accounting System that is required of Tanza Water District as a Government-Owned and Controlled Corporation.

3.0 DEFINITION OF TERMS

- 3.1 New Government Accounting System (NGAS) – is the simplified set of accounting concepts, guidelines and procedures designed to ensure correctness of such and to ensure correctness, completeness and timeliness of recording government financial transactions and production of financial reports.
- 3.2 Department of Budget and Management (DBM) – is an executive body under the Office of the President of the Philippines that is responsible for the sound and efficient use of government resources for national development and is also an instrument for meeting the national socio-economic and political development goals.
- 3.3 Local Water Utilities Administration (LWUA) – is a Government-Owned and Controlled Corporation primarily specialized to be a lending institution for the promotion, development and financing of local water utilities.
- 3.4 Registry of Budget and Utilization (RBU) – is a record maintained for recording and monitoring the approved budget and corresponding expenditures during the year.
- 3.5 PSIE – Projected Statement of Income and Expenses and
- 3.6 PSCF – Projected Statement of Cash Flow
- 3.7 APP – Annual Procurement Plan

4.0 REFERENCE DOCUMENT

- 4.1 New Government Accounting System



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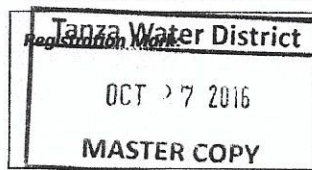
5.0 RESPONSIBILITY AND AUTHORITY

- 5.1 All Division Managers shall be responsible for preparation of their Budget Proposal, Annual Procurement Plan, Proposed Projects and Projected Revenues and Expenses.
- 5.2 The Customer Accounts and Service Division Manager and Construction and Maintenance Division Manager shall be responsible for the preparation of Target Additional Service Connections.
- 5.3 The Board of Directors shall be responsible for the final review and shall approve the Annual Budget.
- 5.4 The Accounting and Cash Management Division Manager shall be responsible for the preparation of the Approved Annual Budget to the DBM and LWUA.

6.0 PROCEDURE DETAILS

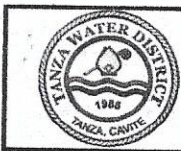
6.1 Budget Preparation Process

Process Flow	In-charge	Process Description	Records
Start			
Issuance of Notice of Budget Calendar	All Division Managers	Issuance of schedule of budget meeting.	Office Memorandum
Submission of Proposal	All Division Managers	Shall submit their budget proposal, APP, proposed projects, target additional service connections, projected revenues and expenses.	APP
Consolidation	ACM	Shall Consolidate the proposal from all Division.	PSIE; PSCF
Budget Meeting	General Manager & All Division Managers	Shall discuss the contents of the consolidated budget. Deliberate any changes, corrections or adjustments on the proposed budget.	PSIE; PSCF; APP
Review	General Manager	Review and make recommendations and forward to the Board of Directors for review and approval.	PSIE; PSCF; APP
A			



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<div>A</div>			
<div>Final Review and Approval</div>	Board of Directors	Reviews budget proposal, make corrections if necessary and approves the same.	PSIE; PSCF; APP
<div>Submission</div>	ACM Division Manager	Submit the Approved Annual Budget to DBM and LWUA for compliance.	Approved Annual Budget
<div>End</div>			



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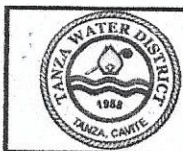
6.2 Budget Monitoring Process

Process Flow	In-charge	Process Description	Records
Start			
Receiving	Accounting Officer	Shall receive duly approved Documented Claims with required attachment/s.	Documented Claims; Required Attachments
Fund Availability Verification	Accounting Officer	Shall verify the availability of the budget based on the Registry of Budget and Utilization. <i>Note:</i> The documents shall be returned to the concerned office, if there is no budget available.	RBU; Documented Claims; Required Attachments
Document Review	Accounting Officer	Shall review and check the completeness of the documents.	Documented Claims; Required Attachments
Document Certification	ACM Division Manager	Shall certify fund availability in the Disbursement Voucher and other documents.	DV; Documented Claims; Required Attachments
Recording	Accounting Officer	Shall record the transaction in the Registry of Budget and Utilization.	RBU
End			

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6.3 Reports

Reports	Frequency	Responsible
Projected Statement of Income and Expenses	Annually	ACM Division Manager
Projected Statement of Cash Flow	Annually	ACM Division Manager
Approved Annual Budget	Annually	ACM Division Manager

7.0 PERFORMANCE INDICATORS

- 7.1 The Accounting and Cash Management Division Manager shall ensure that the budget is prepared on planned schedule and is properly monitored.

8.0 ATTACHMENTS AND FORMS

8.1 Forms

8.1.1 Disbursement Voucher

8.1.2 Registry of Budget and Utilization

8.2 Table of Documented Claims and Required Attachments

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Republic of the Philippines
TANZA WATER DISTRICT

DISBURSEMENT VOUCHER

MODE OF PAYMENT <input type="checkbox"/> MDS Check <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others		No.: _____ Date: _____	
Payee/Office: _____		TIN/Employee No.: _____ OS/BUS No.: _____ Date: _____	
Address: _____		Title: _____ Code: _____	
Particulars		Amount	
Certified: <input type="checkbox"/> Supporting documents complete and proper <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to ADA (where applicable)		Approved for Payment: Signature: _____ Printed Name: _____ Position: _____ Date: _____	
Signature: _____ Printed Name: _____ Position: _____ Date: _____			
Received Payment: _____			
Signature: _____ Printed Name: _____			
Date: _____		Check/ADA No.: _____ Date: _____ Bank Name: _____ OR No./other relevant document issued: _____	
Journal Entry Voucher: No: _____ Date: _____			

Tanza Water District
 Received Payment
 Signature: _____
 Printed Name: OCT 27 2016
MASTER COPY

Tanza Water District
 Date: NOV 02 2016
CONTROLLED COPY
 Date: _____
 Bank Name: _____
 OR No./other relevant document issued: _____

REGISTRY OF BUDGET UTILIZATION

Month: _____, 20____

[illegible]

8.5. Table of Documented Claims and Required Attachments

NO.	DISBURSEMENT	DOCUMENTED CLAIM	REQUIRED ATTACHMENTS
1	Cash Advance	Request for Cash Advance	None
2	Purchase of Supplies / Equipment / Other Property	Purchase Order	Purchase Request Abstract of Quotation of Canvass Inspection and Acceptance Report* Sales Invoice* Delivery Receipt* None
5	Payment of bills	Statement of Accounts	None
6	Payroll	Summary of Payroll	Computation of Salaries Daily Time Record
7	Travel Allowance	Travel Order	Itinerary of Travel Report of Travel Certificate of Travel Completed Certificate of Appearance / Participation
8	Expenses for Service Vehicle	Receipt (Official / Collection / Acknowledgement / Reimbursement Expense) or Invoice (Sales / Cash)	Trouble Report Form
9	Replenishment of Petty Cash	Petty Cash Fund Record	Petty Cash Vouchers Receipt (Official / Collection / Acknowledgement / Reimbursement Expense) or Invoice (Sales / Cash)** Travel Order with required attachments** Summary of Taxes Withheld
10	Remittances	Remittance List Remittance List of Premium Contribution Remittance of Service Contribution District Short-Term Loan Remittance Form Membership Contributions Remittance Form Statement of Premiums and Normal Sector Employees Premium Remittance List	None District None None None COPY None None

*Requirement of attachment shall depend on the processing of transaction.

**Requirement of attachment shall depend on the type of transaction.